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Financial Reform Assoc. (Liverpool, England)

Twelve reasons for establishing direct...

[Liverpool]

[1864]

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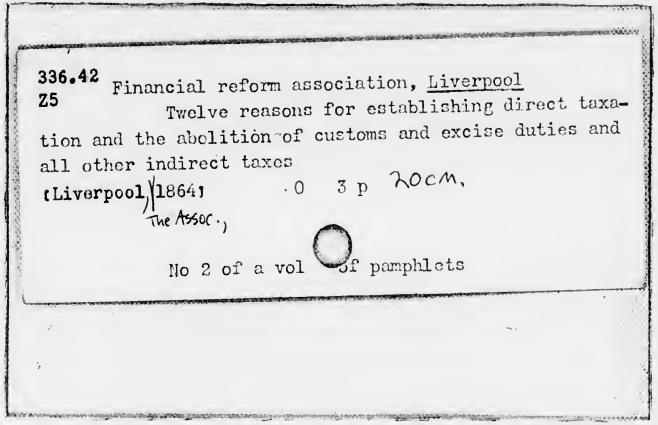

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Twelve reasons for establishing direct taxation and the abolition of customs and excise duties and all other indirect taxes
(Liverpool, 1864) 0 3 p 20cm.
The Assoc.)

No 2 of a vol of pamphlets

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No. 2.
Financial reform association, Liverpool

TWELVE REASONS

FOR ESTABLISHING

DIRECT TAXATION,

AND THE ABOLITION OF

CUSTOMS AND EXCISE DUTIES,

AND ALL OTHER INDIRECT TAXES.

FIRST.—Because Taxation, being a payment for services rendered by the State, ought to be imposed in some fair proportion to the amount of protection afforded to the citizens, and should be as honestly, conscientiously, and universally paid as any other just debt.

SECOND.—Because it is impossible to obtain these ends under any system of Indirect Taxation whatever, since every such mode of raising the public revenue renders payment of the debt to the State merely optional, encourages numerous frauds, and is levied, not in proportion to the means, but to the necessities of the Tax-payer.

THIRD.—Because Customs and Excise Duties are exceedingly costly in collection. They require the employment of many thousands of officers, to obstruct nearly all the operations of Trade, which ought to be perfectly free. The expense of this staff, exclusive of many contingent charges to the State, and of the loss of money, time, and labour to all engaged in mercantile and manufacturing transactions is, on the most moderate computation, FIVE per cent. on the amount collected, whilst Direct Taxes could be levied by a much smaller number of persons, at a uniform charge not exceeding TWO per cent. From a Parliamentary Return issued in 1862, it appears that, exclusive of coastguard, buildings, pensions, allowances, and other charges, it cost in 15 commercial ports out of 126, £7 1s. 6d. to collect £100 of customs duties; in 18 others, £12 10s. 11d.; in 19 others, £20 6s. 6d.; in 20 others, £25 2s. 10d.; and in 29 others, no less than £147 15s. 8d.—the rate ranging, in the latter case, from £36 19s. 9d. to £2770 11s. 9d. per cent.

FOURTH.—Because, in addition to the cost of collecting and protecting the Revenue, a much larger sum is extracted from the consumers of taxed articles, in the shape of charges for interest, profits, and risk of capital advanced in payment of the duties by wholesale dealers and retailers, which charges vary from TWENTY-FIVE to TWO HUNDRED per cent., and constitute an extra burden upon the people, beyond the amount received by the State, of at least TWENTY MILLIONS sterling.

FIFTH.—Because, by including the duty and increased charges consequent on it in the selling price of a commodity, the consumer is kept ignorant of the amount which he is paying in taxes and unnecessary charges; and though this may be considered a happy state of ignorance by those who collect and spend the taxes, it undoubtedly presents to the Government a great temptation to indulge in extravagant expenditure, and withdraws from the taxpayer the check which he ought to retain—that of knowing what he pays to the State, and whether the object of the expenditure be worth the cost.

SIXTH.—Because Customs and Excise Duties, by incalculably reducing the demand for foreign products below the consuming power of the people of this country, supposing all to be fully employed, and adequately remunerated for their labour, as they soon would be with perfect FREEDOM OF TRADE,—lessen, in the same proportion, the demand for British productions and manufactures of all kinds, thus inflicting great hardships and losses on the whole community, and preventing the full development of the national wealth and resources.

SEVENTH—Because INDIRECT TAXATION, which is literally taxation of the stomach without reference to means, or to the number of mouths to be filled, presses most heavily on the working classes, who are dependant solely on their personal labour for other than a pauper existence, and who, as proved by returns from the leading co-operative stores, pay, on the average, ONE-FOURTH of their entire wages in prices enhanced by taxes, and extra charges, occasioned by those taxes; while men of property, Peers and Members of Parliament, who make and uphold such Fiscal Laws, may not be required to pay, in the way of INDIRECT TAXATION, more than a THOUSANDTH, or, in particular cases which might be mentioned, even a TEN-THOUSANDTH part of their annual incomes. What the rich man does thus pay may not be more than a millionth part of his whole property or means, while the working man pays indirect taxes to the amount of one-fourth of his whole property or means, namely, his wages

EIGHTH.—Because CUSTOMS AND EXCISE DUTIES not only create artificial pauperism, by lessening the demand for, and, consequently, the remuneration of labour, but induces the commission of many offences, such as smuggling and adulterations, corruption of officers, and frauds innumerable. Thus whole classes of the community are demoralized, the public health injured, and a heavy expenditure entailed on the country for the apprehension, prosecution, and maintenance of law-made criminals, and the support of their pauperised wives and families.

NINTH.—Because it is only by the substitution of DIRECT for INDIRECT TAXATION, that real FREEDOM OF TRADE can be established, and every man be

left at liberty to conduct his honest business in the way which he, not the revenue officer, may deem best, and to exchange the products of his labour freely for the products of any other man's labour throughout the world, untrammeled by Custom House officer or Exciseman,—in other words, to earn a living by his own toil. This privilege, originally conferred on Man by his Creator, is now greatly restricted, and often wholly abrogated, by a system of legislation at once absurd and wicked, because in direct opposition to the manifest intention of the Creator.

TENTH.—Because the wisdom and advantage of repealing Customs and Excise Duties have been demonstrated by the experience of the past twenty years, during which period the Import and Export trade of this country has risen in amount from £172,202,716 to £393,782,118. As the result of partial freedom, a great improvement in the condition of the people has taken place, and this, beyond all question, would be advanced to a degree unexampled in the history of nations, were TRADE entirely liberated from every fiscal burden and restriction.

ELEVENTH.—Because all classes, excepting only those who fatten on the public plunder, would be benefited by the repeal of CUSTOMS and EXCISE Duties, LICENCES to earn a living, ASSESSED TAXES, Duties on FIRE and LIFE INSURANCES, and of other IMPOSTS equally opposed to sound and honest principles of fiscal legislation, and the substitution of, 1st, a DIRECT TAX on PROPERTY, 2nd, on INCOME *and* PROPERTY, instead of on INCOME only as at present, and 3rd, a TAX on WEEKLY WAGES, if that should be deemed advisable. The MERCHANT and the MANUFACTURER would find new and extended fields for the occupation of their capital, skill, and enterprise, whilst all connected with, or dependant upon them, would participate in the advantage. Mechanics, artizans, operatives, and labourers of all kinds would obtain constant employment at better wages. Landowners, who apprehended nothing but ruin and desolation from the repeal of the CORN LAWS, but whose property is now better worth than ever, would find its value still further increased, and still increasing with every advance of general prosperity, whilst, at the same time, Poor Rates, Gaol Rates, and other charges arising from pauperism and criminality would be greatly reduced. The farmer too would obtain a better market for all the productions of the soil from the best of all customers, his own prosperous countrymen.

TWELFTH.—Because CUSTOMS and EXCISE establishments constitute a BLOCKADE of our own COASTS, RIVERS, and HARBOURS, against free intercourse with all the nations of the earth, the raising of which BLOCKADE would tend to the removal of national jealousies, prejudices, and misunderstandings, which have often led to actual warfare,—to show to the people of different countries that mutual dependence upon each other is what Almighty God designed to be the bond of universal brotherhood amongst mankind,—to the reduction of military and naval armaments as nations become more and more impressed with the truth that all are interested in the prosperity of each, as each is in that of all,—and ultimately to render WAR,—which is, and ever has been, with very rare exceptions, the epitome of all human follies, crimes, and calamities—impossible.

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THE £5000 LECTURE FUND.

The three objects of this Association are *Economical Government*, *Just*, i.e. *Direct Taxation*, and perfect *Freedom* for *Manufactures*, *Trade*, and *Labour*.

For the reasons cited in the foregoing pages, and for many others which might be alleged, the Association aims at nothing less than the entire *Abolition* of *Customs* and *Excise*, the removal of other imposts, including the present *Income Tax*, and the substitution of an equitable system of *Direct Taxation*.

But, without compromising one iota of the principle, it has been deemed advisable to attack the present system in detail, rather than in the mass. For this purpose it is proposed to raise a special *Lecture, &c., Fund* of £5000 per annum, for an effective agitation throughout the Kingdom, against the *Tea*, *Sugar*, and *Coffee* Duties, as bearing most heavily both on trade, and on the comforts and moral habits of the People.

Towards this Fund, promises to the amount of about £1500 have now (February, 1864,) been made, the list including sums varying from a few shillings to £100 per annum. Seven gentlemen have agreed to subscribe the latter sum, eight £50 each, five £25, two £20, four £10, and eighteen £5 each.

Considering the greatness of the benefits to be secured by the repeal of these Duties, and that every step achieved brings this great cause nearer to final triumph, the Council of the Association earnestly hope that its friends everywhere will exert themselves for the completion of the Fund, and the promotion of the movement against these obnoxious imposts.

Notifications of Subscriptions to the £5000 LECTURE FUND, may be addressed, and cheques or Post-Office orders made payable to the Treasurer, E. K. MUSPRATT, Esq., either at the Office of the Association, 20, South John Street, or 41, Oldhall Street, Liverpool.

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